





S01P1213US00 7217/65186

DECLARATION AND POWER OF ATTORNEY

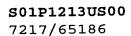
As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

APPARATUS FOR AND METHOD OF PROCESSING AUDIO SIGNAL

specification of which (check one)						
	is atta	ached hereto.				
	X was fi	iled onAugust 1, 2001	·	as		
	Application Se	erial No09/920,133				
	and was amen	and was amended on (if applicable)				
I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.						
I acknowledge the duty to disclose information of which I am aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).						
I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:						
Prior Foreign Application(s) Priority C				ned		
Number	Country	Filing Date	Yes	<u>No</u>		
P2000-235926	<u>Japan</u>	August 3, 2000	X			



Declaration and Power of Attorney

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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

application and the national or PCT international filing date of this application:				
Application Serial No.	Filing Date	<u>Status</u>		
Pelton, Reg. No. 25,702; Peter J. Phil Kavrukov, Reg. No. 25,161; Christoph John P. White, Reg. No. 28,678; and Cooper & Dunham, 1185 Avenue o	lips, Reg. No. 29,091; ler C. Dunham, Reg. I Robert D. Katz, Reg f the Americas, New stitution and revocation nected therewith an	nald S. Dowden, Reg. No. 20,701; William E. Gerald W. Griffin, Reg. No. 18,886; Ivan S. No. 22,031; Norman H. Zivin, Reg. No. 25,385; No. 30,141; and each and all of them, all c/o York, NY 10036 (Tel. (212) 278-0400), my n, to receive the patent, to transact all business and to file any International Applications which the eration Treaty.		
Please address all communications, an	nd direct all telephone	e calls, regarding this application to		
JAY H. MAIOLI Cooper & Dunham LLP 1185 Avenue of the Americas New York, New York 10036 Tel. (212) 278-0400	Reg. No.	<u>27,213</u>		
made on information and belief are be	elieved to be true; and ments and the like so 8 of the United States	wn knowledge are true and that all statements further that these statements were made with made are punishable by fine or imprisonment, Code and that such willful false statements may ned thereon.		
Full name of sole or First joint inventorKazunohu Kı	ibota			
Inventor's signature		ota		
Citizenship Japananese		Date of Signature October 5, 200		
ResidenceSaitama, Japan				
Post Office Address _c/o_Sony_Corp.	oration, 7-35 Kitashir	nagawa, 6-Chome		

Shinagawa-ku, Tokyo, JAPAN